--- Series of 1880-81- RE-WORKED TOBACCO - [RW] ---

Chris Ryan, the "Canadian Revenue Newsletter", No. 40, December 2002

"Aside of the statutory provisions, a procedural decision was made in late-1880 to provide a number of special brown stamps for duty-paid manufactured tobacco that had been 're-worked' ... These strip-stamps, as ordered from BABN on October 21st 1880, in various denominations of one-pound or less, were accompanied by the brown rectangular five and ten-pound stamps. These latter stamps did not bear the inscription RE-WORKED in accordance with instructions from the Revenue Department to omit the words if their inclusion would delay production.

The term RE-WORKED referred to any reprocessing or refinishing including repackaging. Regulations in effect since February of 1876 had permitted the re-working of duty-paid tobacco under the supervision of excise officers. These instructions required that the original revenue stamp be preserved whenever possible. In the event of the defacement or destruction of the original stamp, a new stamp was to be issued on which the word RE-WORKED was to be stencilled by the excise officer."

"In the 'Series of 1881', the stamps for *re-worked* tobacco were printed in various shades of violet and were not assigned code designations by the Revenue Department. The reason for the lack of codes has not yet been determined by the writer. However, it can be speculated that their absence was a result of an accounting procedure arising from the fact that the issue of a RE-WORKED stamp did not represent the collection of any excise duty.

The Windsor Division violet strips in the 'Series of 1881' bear codes in error. The error is not only the presence of these codes on the RE-WORKED strips, but the codes themselves, which correspond to those codes assigned to the Customs strips of the same denominations. These codes were finally deleted from the Windsor strips and to the best knowledge of the writer were never incorporated into the violet RE-WORKED strips for other Divisions."

In general the John McKay totals for violet re-worked strips is greatly in excess of the control numbered copies found in the collection.

In reporting the section TOBACCO section of the **4th BABN Contract**, John McKay has grouped the violet and the brown RE-WORKED strips under a single ***violet*** heading. These *obsolete* grouped strips were all lithographed under the **3rd BABN Contract**. In any case, I will treat both colours under the same heading since there seems to be no difference in their purpose.

The last section of the **4th BABN Contract** contains a second "TOBACCO" section which repeats many of the categories found in the initial "TOBACCO" section of the **4th BABN Contract**. In general the quantities listed are in fractions of a thousand, and this section seems to be a listing of strips made *obsolete* by the July 1st 1883 Department legislation.

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